

BUDGET SUMMARY FOR WASHOE COUNTY  
SCHEDULE S-1

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2008 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2006 (1)	ESTIMATED CURRENT YEAR 6/30/2007 (2)	BUDGET YEAR 6/30/2008 (3)		
Property Taxes	164,891,604	179,340,003	192,304,035	0	192,304,035
Other Taxes	3,534,990	3,256,056	3,403,493	0	3,403,493
Licenses and Permits	10,033,071	10,836,426	11,077,350	0	11,077,350
Intergovernmental Resources	186,392,632	185,921,192	188,431,491	0	188,431,491
Charges for Services	19,856,888	21,367,001	22,130,430	85,011,861	107,142,291
Fines and Forfeits	8,026,060	8,154,118	7,983,028	0	7,983,028
Miscellaneous	11,992,139	19,538,278	15,778,997	153,479,343	169,258,340
<b>TOTAL REVENUES</b>	<b>404,727,384</b>	<b>428,413,074</b>	<b>441,108,823</b>	<b>238,491,204</b>	<b>679,600,027</b>
<b>EXPENDITURES-EXPENSES</b>					
General Government	62,003,707	73,560,627	75,770,264	55,325,339	131,095,603
Judicial	62,778,231	58,468,031	84,518,855	0	84,518,855
Public Safety	113,803,253	138,034,026	212,944,557	3,964,702	216,909,259
Public Works	20,852,464	30,298,484	56,236,132	0	56,236,132
Sanitation	1,638,768	2,011,322	2,011,323	33,686,459	35,697,782
Health	37,360,791	43,216,952	24,669,411	0	24,669,411
Welfare	52,955,515	57,892,122	68,572,824	0	68,572,824
Culture and Recreation	28,257,018	48,709,211	76,754,742	1,746,336	78,501,078
Community Support	835,704	2,165,994	1,769,713	0	1,769,713
Intergovernmental Expenditures	4,454,416	4,811,187	5,773,538	0	5,773,538
Contingencies	0	0	1,000,000	0	1,000,000
Utility Enterprises				0	0
Hospitals				0	0
Transit Systems				0	0
Airports				0	0
Other Enterprises					
Debt Service - Principal	15,215,125	16,725,801	21,551,837	0	21,551,837
Interest Costs	9,273,173	9,786,591	12,843,926	4,912,098	17,756,024
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>409,428,165</b>	<b>485,680,348</b>	<b>644,417,122</b>	<b>99,634,934</b>	<b>744,052,056</b>
Excess of Revenues over (under)	(4,700,781)	(57,267,274)	(203,308,299)	138,856,270	(64,452,029)
Expenditures-Expenses					

BUDGET SUMMARY FOR WASHOE COUNTY  
SCHEDULE S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2008 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/2006 (1)	ESTIMATED CURRENT YEAR 6/30/2007 (2)	BUDGET YEAR 6/30/2008 (3)		
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds of Long-term Debt	28,985,370	30,212,755	77,900,000	0	
Sales of General Fixed Assets	51,444	25,286	10,000	140,000	
Proceeds of Medium-term Financing	109,000	0	16,479,385	0	
Proceeds of Lease Purchase Financing	0	0	0	0	
Operating Transfers In	58,517,150	64,613,289	119,649,725	5,076,000	
Operating Transfers (Out)	(61,456,671)	(68,497,450)	(124,725,725)	0	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>26,206,293</b>	<b>26,353,880</b>	<b>89,313,385</b>	<b>5,216,000</b>	
<b>EXCESS OF REVENUES &amp; OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (Net Income)</b>	<b>21,505,512</b>	<b>(30,913,394)</b>	<b>(113,994,914)</b>	<b>144,072,270</b>	xxxxxxxxxxxxxxxxxxxx
<b>FUND BALANCE JULY 1, BEGINNING OF YEAR:</b>					
Reserved	0	0	0	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Unreserved	232,681,160	254,186,672	223,273,277	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>232,681,160</b>	<b>254,186,672</b>	<b>223,273,277</b>	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Prior Period Adjustments	0	0	0	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Residual Equity Transfers In	0	0	0	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Residual Equity Transfers (Out)	0	0	0	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
<b>FUND BALANCE JUNE 30, END OF YEAR:</b>					
Reserved	0	0	0	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
Unreserved	254,186,672	223,273,277	109,278,364	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx
<b>TOTAL ENDING FUND BALANCE</b>	<b>254,186,672</b>	<b>223,273,277</b>	<b>109,278,364</b>	xxxxxxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxxxxxx

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/2006	ESTIMATED CURRENT YEAR ENDING 06/30/2007	BUDGET YEAR ENDING 06/30/2008
General Government	498.3	498.3	502.8
Judicial	531.0	538.4	539.7
Public Safety	1,038.5	1,079.6	1,094.1
Public Works	119.0	119.0	119.0
Sanitation	5.0	10.0	0.0
Health	203.9	203.9	203.6
Welfare	252.1	262.8	276.2
Culture and Recreation	366.4	366.4	356.9
Community Support	0.0	0.0	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>3,014.2</b>	<b>3,078.4</b>	<b>3,092.3</b>
Utilities	97.2	102.1	106.9
Hospitals			
Transit Systems			
Airports			
Other			
<b>TOTAL</b>	<b>3,111.4</b>	<b>3,180.5</b>	<b>3,199.2</b>

Employees' Retirement Contribution is paid by: Employee ( ) Local Government (X)  
(For other than Police and Fire Protection Employees)

POPULATION (AS OF JULY 1) *	383,453	396,844	409,085
	*State of Nevada	*State of Nevada	*State of Nevada

\* Population certified by the state in March.

Assessed Valuation Excluding NPM	11,977,348,539	13,505,652,461	15,103,492,476
Net Proceeds of Mines	1,200,000	1,750,000	2,000,000
<b>TOTAL ASSESSED VALUE</b>	<b>11,978,548,539</b>	<b>13,507,402,461</b>	<b>15,105,492,476</b>
<b>TAX RATE</b>			
General Fund	1.0330	1.0444	1.0685
Special Revenue Funds	0.2100	0.2100	0.1900
Capital Projects Funds	0.0500	0.0500	0.0500
Debt Service Funds	0.0715	0.0601	0.0560
Enterprise Fund			
Other (AB 104)	0.0272	0.0272	0.0272
<b>TOTAL TAX RATE</b>	<b>1.3917</b>	<b>1.3917</b>	<b>1.3917</b>

AD VALOREM TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2007-2008

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(1) X (4)]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. Ad Valorem Subject to Revenue Limitations	1.2383	15,103,492,476	187,026,547	0.9592	144,872,700	(12,342,107)	132,530,593
B. Ad Valorem Outside Revenue Limitations: Net Proceeds of Mines	Same as above	2,000,000	24,766	Same as above	19,184	(1,634)	17,550
VOTER APPROVED:							
C. Voter Approved Overrides	0.1000	15,105,492,476	15,105,492	0.1000	15,105,492	(1,286,879)	13,818,613
LEGISLATIVE OVERRIDES:							
D. Accident Indigent (NRS 428.185)	0.0150	"	2,265,824	0.0150	2,265,824	(193,032)	2,072,792
E. Medical Indigent (NRS 428.285)	0.1000	"	15,105,492	0.0800	12,084,394	(1,029,503)	11,054,891
F. Capital Acquisition (NRS 354.59815)	0.0500	"	7,552,746	0.0500	7,552,746	(643,439)	6,909,307
G. Youth Services Levy (NRS 62B.150)	0.0077	"	1,163,123	0.0077	1,163,123	(99,090)	1,064,033
H. Legislative Overrides	0.0774	"	11,691,651	0.0774	11,691,651	(996,044)	10,695,607
I. SCCRT Loss NRS 354.59813	0.1356	"	20,483,048	0.0000	0	0	0
J. Other: Family Court	0.0192	"	2,900,255	0.0192	2,900,255	(247,081)	2,653,174
K. Other: AB 104 (See Note 1)	0.0272	"	4,108,694	0.0272	4,108,694	(350,031)	3,758,663
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.4321		65,270,833	0.2765	41,766,687	(3,558,220)	38,208,467
M. Subtotal A, B, C, L	1.7704		267,427,638	1.3357	201,764,063	(17,188,840)	184,575,223
N. Debt	0.0560		8,459,076	0.0560	8,459,076	(720,652)	7,738,424
O. TOTAL M AND N (see Note 2)	1.8264		275,886,714	1.3917	210,223,139	(17,909,492)	192,313,647

Note 1: This tax is levied and collected by Washoe County, transferred to the State of Nevada Comptroller, and then distributed back to the entities in Washoe County based upon a legislative formula. Washoe County will receive approximately \$2,501,942 and has budgeted accordingly.

Note 2: Washoe County also budgeted for delinquent tax collections in the amount of \$1,247,109

WASHOE COUNTY  
SCHEDULE S-3 AD VALOREM TAX RATE  
AND REVENUE RECONCILIATION

ESTIMATED REVENUES AND OTHER RESOURCES  
 SCHEDULE A - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2008

Budget Summary for Washoe County  
 (Local Government)

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	AD VALOREM TAXES REQUIRED *	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	31,690,738	107,504,173	151,141,939	1.0957	68,556,699	10,000	0	358,903,550
Health	415,017	0	0	0.0000	10,472,462	0	10,471,000	21,358,479
Library Expansion	645,066	0	2,780,222	0.0200	22,000	0	105,000	3,552,288
Animal Services	1,848,107	0	4,167,584	0.0300	1,105,562	0	0	7,121,253
Agricultural Extension	1,136,076	0	1,394,361	0.0100	0	0	0	2,530,437
Regional Communication System	578,734	0	0	0.0000	2,435,177	0	0	3,013,911
Indigent Tax Levy	3,348,959	0	11,134,891	0.0800	291,800	0	0	14,775,650
Child Protective Services	9,241,195	0	5,554,446	0.0400	30,598,662	0	1,381,861	46,776,164
Senior Services	583,919	0	1,390,361	0.0100	2,248,568	0	360,000	4,582,848
May Foundation	71,023	0	0	0.0000	542,000	0	422,000	1,035,023
Administrative Assessments	2,564,182	0	0	0.0000	718,447	0	0	3,282,629
Enhanced 911	289,637	0	0	0.0000	1,046,850	0	0	1,336,487
Regional Public Safety	296,734	0	0	0.0000	832,605	0	0	1,129,339
Truckee River Flood Mgt Infrastructure	16,725,482	0	0	0.0000	9,318,994	60,000,000	0	86,044,476
Stabilization	3,250,000	0	0	0.0000	0	0	0	3,250,000
Capital Facilities	18,640,643	0	6,949,307	0.0500	500,000	0	0	26,089,950
Parks Construction	42,490,139	0	0	0.0000	1,557,825	0	0	44,047,964
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	133,815,651	107,504,173	184,513,111	1.3357	130,247,651	60,010,000	12,739,861	628,830,448
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

\* Washoe County budgets for delinquent taxes and they are included in this amount. The AB104 property taxes shared with the Cities is also included.

ESTIMATED REVENUES AND OTHER RESOURCES

SCHEDULE A - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2008

Budget Summary for Washoe County  
(Local Government)

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	AD VALOREM TAXES REQUIRED *	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Public Works Construction Projects	16,982,310	0	0	0.0000	2,509,368	23,809,385	2,228,167	45,529,230
Special Assessment Districts Projects	0	0	0	0.0000	6,000	10,570,000	0	10,576,000
Infrastructure	7,699,877	0	0	0.0000	300,000	0	75,000,000	82,999,877
Baseball Stadium	3,195,632	0	0	0.0000	1,400,000	0	0	4,595,632
Stormwater Impact Fee	2,202,152	0	0	0.0000	394,500	0	0	2,596,652
Retiree Health Benefits	47,099,519	0	0	0.0000	1,400,000	0	7,990,000	56,489,519
Washoe County Debt	11,034,606	0	7,790,924	0.0560	4,309,316	0	21,691,697	44,826,543
SAD Debt	1,243,530	0	0	0.0000	733,780	0	0	1,977,310
Subtotal Governmental Fund Types, Expendable Trust Funds - This Page	89,457,626	0	7,790,924	0.0560	11,052,964	34,379,385	106,909,864	249,590,763
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
	XXXXXXXXXXXXXX				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXXXXXX	0	0		XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
<b>TOTAL ALL FUNDS</b>	<b>223,273,277</b>	<b>107,504,173</b>	<b>192,304,035</b>	<b>1.3917</b>	<b>141,300,615</b>	<b>94,389,385</b>	<b>119,649,725</b>	<b>878,421,211</b>

\* Washoe County budgets for delinquent taxes and they are included in this amount. The AB104 property taxes shared with the Cities is also included.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2008

Budget Summary for Washoe County  
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
FUND NAME									
General		157,379,375	58,287,609	76,787,517	7,420,546	1,000,000	36,179,193	21,849,310	358,903,550
Health	R	12,735,579	4,495,943	3,839,280	142,000	0	0	145,677	21,358,479
Library Expansion	R	1,366,489	480,459	29,956	0	0	792,559	882,825	3,552,288
Animal Services	R	1,993,360	711,283	2,075,952	662,000	0	570,694	1,107,964	7,121,253
Agricultural Extension	R	412,897	147,495	1,057,604	150,000	0	0	762,441	2,530,437
Regional Communications System	R	380,795	115,853	644,472	1,555,351	0	0	317,440	3,013,911
Indigent Tax Levy	R	0	0	14,775,650	0	0	0	0	14,775,650
Child Protective Services	R	13,587,097	4,701,394	21,388,753	240,000	0	400,000	6,458,920	46,776,164
Senior Services	R	2,151,436	830,499	1,286,640	0	0	0	314,273	4,582,848
May Foundation	R	575,846	140,371	247,485	0	0	0	71,321	1,035,023
Administrative Assessments	R	150,000	0	1,324,500	865,000	0	80,382	862,747	3,282,629
Enhanced 911	R	0	0	981,250	300,000	0	0	55,237	1,336,487
Regional Public Safety	R	279,395	90,974	414,209	200,000	0	0	144,761	1,129,339
Truckee River Flood Mgt Infrastructure	R	1,045,729	297,910	2,009,035	65,000	875,000	81,283,232	468,570	86,044,476
Stabilization	R	0	0	3,250,000	0	0	0	0	3,250,000
Capital Facilities	C	0	0	1,910,475	19,500,000	0	4,074,665	604,810	26,089,950
Parks Construction	C	0	0	0	39,219,563	0	0	4,828,401	44,047,964
SUBTOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS - THIS PAGE		192,057,998	70,299,790	132,022,778	70,319,460	1,875,000	123,380,725	38,874,697	628,830,448

\* FUND TYPES: R-Special Revenue  
C-Capital Projects  
D-Debt Service  
T-Expendable Trust

\*\* Includes debt services requirement.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2008

Budget Summary for Washoe County  
(Local Government)

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT *** (6)	ENDING FUND BALANCES (7)	TOTAL (8)
FUND NAME									
Public Works Construction Projects	C	0	0	0	45,103,733	0	0	425,497	45,529,230
Special Assessment Districts Projects	C	0	0	0	10,570,000	0	0	6,000	10,576,000
Infrastructure	C	0	0	0	82,950,000	0	0	49,877	82,999,877
Baseball Stadium	C	0	0	0	4,595,632	0	0	0	4,595,632
Stormwater Impact Fee	C	0	0	0	193,268	0	0	2,403,384	2,596,652
Retiree Health Benefits	R	0	0	0	0	0	1,345,000	55,144,519	56,489,519
Washoe County Debt	D	0	0	33,872,943	0	0	0	10,953,600	44,826,543
SAD Debt	D	0	0	556,520	0	0	0	1,420,790	1,977,310
SUBTOTAL		0	0	34,429,463	143,412,633	0	1,345,000	70,403,667	249,590,763
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		192,057,998	70,299,790	166,452,241	213,732,093	1,875,000	124,725,725	109,278,364	878,421,211

\* FUND TYPES: R-Special Revenue  
C-Capital Projects  
D-Debt Service  
T-Expendable Trust

\*\* Includes debt services requirement.

\*\*\* Includes residual equity transfers.



